

Panaji, 4th September, 2024 (Bhadra 13, 1946)

SERIES I No. 22

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

#### Order

CCT/26-2/2024-25/2334

- Read: 1. Order No. CCT/26-2/2017-18/4269 dated 11th December, 2017, published in Official Gazette, Series I No. 37 dated 14th December, 2017;
2. Order No. CCT/26-2/2020-21/300 dated 11th May, 2021, published in Official Gazette, Series I No. 7 dated 13th May, 2021.

[Issued u/s. section 4(2) of the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017)]

In exercise of the powers conferred by sub-section (2) of section 4 of the Goa Goods and

Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and in supersession of above referred orders, save as regards things done or omitted to be done before such supersession, the Commissioner of State Tax do hereby specify that for implementing the provisions of the said Act and the rules made thereunder, the State shall be divided into the following (Eight) wards comprising of areas of Taluka/s stated against each of the ward.

In addition to said Eight wards, a separate Large Taxpayer Unit (LTU) is hereby specified for exercising jurisdiction on registered taxable person having their principal place of business across the State of Goa and coming under the jurisdiction of any of the eight wards, which are shifted under the exclusive jurisdiction of LTU upon such taxable persons fulfilling the laid down criteria as given hereinunder.

Sr. No.	Name of the Ward	Jurisdiction	District
1	2	3	4
1.	Panaji Ward	Taluka of Tiswadi	North Goa
2.	Mapusa Ward	Taluka of Bardez	
3.	Pernem Ward	Taluka of Pernem	
4.	Bicholim Ward	Talukas of Bicholim and Sattari	
5.	Margao Ward	Talukas of Salcete and Canacona	South Goa
6.	Ponda Ward	Taluka of Ponda	

1	2	3	4
7.	Vasco-da-Gama Ward	Taluka of Mormugao	
8.	Curchorem Ward	Talukas of Quepem, Sanguem and Dharbandora	
9.	Large Taxpayer Unit (LTU)	A registered taxable person under the jurisdiction of any of above wards shall be shifted to under the exclusive jurisdiction of LTU upon such taxable person fulfilling any one of the following criteria's. a) A registered taxable person discharges cumulative SGST liability of more than 1.5 crores during a financial year; or b) A registered taxable person is in the business of supplying services of Specified Actionable Claims as referred in clause (102A) of section 2 of the Goa GST Act, 2017.	All Districts in the State of Goa
10.	Headquarters/Head Office including central registration cell, Enforcement and Economic Intelligence Unit (EIU) and Large Taxpayer Unit (LTU)	All over the State of Goa	All Districts in the State of Goa

The following method shall be followed for shifting of existing registered taxable persons from any of the eight wards to the Large Taxpayer Unit (LTU).

**Methodology for shifting registered taxable persons to LTU**

- Upon obtaining new GST registration, the registered taxable person shall be assigned to any of the above 8 ward offices in State of Goa and no new GST registration shall be directly assigned to LTU;
- Upon close of every financial year on 31st March, within next 90 days all such registered taxable persons fulfilling any one of the above criterion shall be shifted from the existing ward office to LTU. For any technical reasons if the shifting of such taxpayer to LTU is delayed, the existing ward office shall continue to exercise jurisdiction over such registered taxable person till the actual shifting of the taxpayer in back-office portal is effected.
- A registered taxable person once shifted under jurisdiction of LTU shall continue under jurisdiction of LTU irrespective of whether such taxpayer continues to fulfill above given criteria for subsequent financial years, till the Proper Officer from LTU passes an Order removing such registered taxable person out of LTU and placing under the jurisdiction of local ward office.

The Deputy Commissioners of State Tax, State Tax Officers, Assistant State Tax Officers and State Tax Inspectors posted/deputed at the respective Ward Offices/Headquarters shall exercise jurisdiction as mentioned above, unless otherwise directed by the Commissioner.

*S. S. Gill*, IAS, Commissioner of State Tax, Goa.

Panaji, 4th September, 2024.

Department of Panchayati Raj &  
Community Development

Directorate of Panchayats

Notification

22/DP/Salary/ZP/2024-25/7900

Whereas the draft Rules namely the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), so as to further amend the Goa Zilla Panchayat (Payment of salaries and allowances to the Adhyaksha, Upadhyaksha, elected and co-opted members of the Zilla Panchayat) (Fifth Amendment) Rules, 2024 were pre-published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994) in the Official Gazette, Series I No. 20 dated 16-08-2024 under Notification No. 22/DP/Salary/ZP/2024-25/6838 dated 08-08-2024 of the Department of Panchayati Raj and Community Development inviting objections and/or suggestions from all persons likely to be affected thereby before the expiry of a period of fifteen days from the date of publication of this Notification in the Official Gazette.

And whereas the said Gazette was made available to the public on 16-08-2024.

And whereas no objection/suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) of section 134, read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules so as to further amend the Goa Zilla Panchayat (Payment of salaries and allowances to the Adhyaksha, Upadhyaksha, elected and co-opted members of the Zilla Panchayat) Rules, 2000, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Zilla

Panchayat (Payment of salaries and allowances to the Adhyaksha, Upadhyaksha, elected and co-opted members of the Zilla Panchayat) (Fifth Amendment) Rules, 2024.

(2) They shall come into force on the date of their final publication in the Official Gazette.

2. *Amendment of rule 3.*— In rule 3 of the Goa Zilla Panchayat (Payment of salaries and allowances to the Adhyaksha, Upadhyaksha, elected and co-opted members of the Zilla Panchayat) Rules, 2000 (hereinafter referred to as the “principal Rules”),—

(i) in sub-rule (1), for the words “rupees nine thousand”, the expression “rupees ten thousand” shall be substituted;

(ii) in sub-rule (2), for the words “rupees nine thousand”, the expression “rupees ten thousand” shall be substituted;

(iii) in sub-rule (3) for the words “rupees nine thousand”, the expression “rupees ten thousand” shall be substituted.

3. *Amendment of rule 3A.*— In rule 3A of the principal Rules,—

(i) in sub-rule (1), for the words “rupees nine thousand”, the expression “rupees ten thousand” shall be substituted;

(ii) in sub-rule (2), for the words “rupees seven thousand and five hundred”, the expression “rupees eight thousand and five hundred” shall be substituted;

(iii) in sub-rule (3), for the words “rupees six thousand”, the expression “rupees seven thousand” shall be substituted.

By order and in the name of the  
Governor of Goa.

*Siddhi T. Halarnakar*, Director of Panchayats  
& ex officio Joint Secretary (Panchayats).

Panaji, 4th September, 2024.

*Note:* The principal Rules were published vide the Government Notification No. 35/DP/PAN/ZP/99 dated 24th March, 2000, in the Official Gazette (Extraordinary), Series I No. 53 dated 30-03-2000 and subsequently amended vide the following notifications, namely:—

- (i) Government Notification No. 35/DP/PAN/ZP/99 dated 1st January, 2003, published in the Official Gazette (Extraordinary), Series I No. 40 dated 03-01-2003.
- (ii) Government Notification No. 35/DP/PAN/ZP/2004 dated 1st March, 2004, published in the Official Gazette (Extraordinary), Series I No. 48 dated 02-03-2004.
- (iii) Government Notification No. 22/4/DP/2011 dated 9th October, 2012, published in the Official Gazette (Extraordinary), Series I No. 27 dated 09-10-2012.
- (iv) Government Notification No. 22/4/DP/2017/1362 dated 21st February, 2019, published in the Official Gazette, Series I No. 47 dated 21-02-2019.

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